Party	Client	Role	Attorney
Creditor	Ableco Finance, LLP	Represented by	Alquist, Nancy V. Ballard Spahr Andrews & Ingersoll 30 East Lombard Street, Suite 1900 Baltimore, Maryland 21202
			Genda, Kevin P. 450 Park Avenue, 28 th Floor New York, NY 10022
			Goldman, Andrew Sabin, Jeffrey S. Schulte Roth & Zabel LLP 919 Third Avenue New York, NY 10022
Creditor	Advanta Leasing Services Corp.	Represented by	Fleischer, Lisa 1020 Laurel Oak Road P.O. Box 1228 Voorhees, NJ 08043-1228
Creditor	American Airlines, Inc.	Represented by	Koorenny, Kathryn American Airlines, Inc. PO Box 619616, MD 5675 Dallas/Fort Worth, Texas 75261-9616
Creditor	Arrowhead North Bay, Inc.	Represented by	Manoukian, Marina O'Rourke, Allan & Fong, LLP 100 West Broadway, Suite 1250 P.O. Box 10220 Glendale, CA 91210-3220
Creditor	Aqua Design V.I., Inc.	Represented by	Berman, Mark N. Hutchins, Wheeler & Dittmar 101 Federal Street Boston, MA 02110
Creditor	Ashmore in Ashmore v. Poipu Resort Partners, et. al. Haw. Civ. No. 98-5257-12VLC	Represented by	Cox, S. Barton, Jr. Pauhai Tower, Suite 1250 1001 Bishop Street Honolulu, HI 96813
Creditor	Ball, Stephanie & James	Represented by	Taus, Vaughn C. P.O. Box 12455 San Luis Obispo, CA 93406
Creditor	Bank One Trust Company, N.A.	Represented by	Casey, Timothy R. Kaplan, Harold L. Gardner, Carlton & Douglas 321 N. Clark Street, 34th Floor Chicago, Illinois 60610

Party	Client	Role	Attorney
Creditor	Bank of America	Represented by	Hehn, Curtis A. Holman, James Horstmann, John F. Duane, Morris & Heckscher, LLP 4200 One Liberty Place Philadelphia, PA 19103-7396
Creditor	Bank of Hawaii	Represented by	Soref, Randye B. Buchalter, Nemer, Fields & Younger 601 S. Figueson Street, Suite 2400 Los Angeles, CA 90017
Creditor	Bates Travel and Tourism, Inc.	Represented by	McGregor, William G. 11 Piedmont Center, Suite 910 Atlanta, GA 30305
Creditor	Beers Construction Company	Represented by	Spradley, Scott W. Gray, Harris & Robinson, P.A. P.O. Box 3068 Orlando, FL 23802
Creditor	Benz, Frank and Doris	Represented by	Reynolds, James M. Odin, Feldman & Pittleman, P.C. 9302 Lee Highway, Suite 1100 Fairfax, VA 22031
Creditor	Berkeley Group, The	Represented by	Christelis, Deena F. Mintz, Levin, Cohn, Ferris, Glosky & Popko, P.C. One Financial Center Boston, MA 02111
Creditor	Borislow, Daniel	Represented by	Miller, Eric Piper, Marbury, Rudnick & Wolfe, LLP 6225 Smith Avenue Baltimore, MD 21209
Creditor	Bowles, Arnold & Marion	Represented by	Lifshitz, Mel E. Bernstein, Liebhard & Lifshitz, LLP 10 East 40 th Street, 22 nd Floor New York, NY 10016
Creditor	BMP Associates, LLC	Represented by	Silver, Glenn H. Silver & Brown 10621 Jones Street, Suite 101 P.O. Box 1108 Fairfax, VA 22030
Creditor	Braglia, Frank & Richard C.	Represented by	Wilson, Sean L. Law Office of Sean L. Wilson 1750 University Drive, Suite 223 Coral Springs, FL 33071

Creditor	Rulldog Capital Management 11 D		
	Bulldog Capital Management, LLP	Represented by	Donovan, Michael D. Donovan, Miller, LLC 1608 Walnut Street, Suite 100 Philadelphia, PA 19103
Creditor	Charter Financial Group, LLC	Represented by	Diamante, Paul 4570 Westgrove Drive, Suite 152 Addison, TX 75001
Creditor	Chase Merchant Services, LLC	Represented by	Menkowitz, Michael G. Fox, Rothschild, O'Brien & Frankel, LLP 2000 Market Street, 10th Floor Philadelphia, PA 19103-3291
Creditor	City of Gatlinburg	Represented by	Cooper, William L. III 700 Sevier Avenue Knoxville, TN 37920
Creditor	City of Houston, Harris County, Houston ISD	Represented by	Dillman, John P. Linebarger, Heard, Goggan, et al. P.O. Box 3064 Houston, TX 77253-3064
Creditor	City of Orlando	Represented by	Powell, Wesley C. Assistant City Attorney 400 S. Orange Avenue Orlando, FL 32801
	Commissioner of Revenue	Represented by	Hantel, Gina Baker Legal Services, 27 th Floor 312 8 th Avenue North Nashville, TN 37243
Creditor	Commonwealth of Pennsylvania Department of Revenue	Represented by	Simmons, Linda Bankruptcy Division Harrisburg, PA 17128-0946
Creditor	Concord Servicing Corporation	Represented by	Bayley, Christopher H. Snell & Wilmer, LLP One Arizona Center 400 E. Van Buren Phoenix, AZ 85004-2202 Pink, Frederick G. 6500 N. Scottsdale Road, Suite G-100
			Scottsdale, AZ 85253
Creditor	Conseco Capital Management, Inc.	Represented by	Johnson, Eric 11825 N. Pennsylvania Street Carmel, IN 46032

Party	Client	Role	Attorney
Creditor	County of Fairfax, VA	Represented by	Wilson, Alyssa N. Office of the County Attorney 12000 Government Center Parkway Suite 549 Fairfax, VA 22035
Creditor	County of Riverside, CA	Represented by	McDonnell, Paul Treasurer and Tax Collector County of Riverside, California Riverside, CA 92502-2205
Creditor	County of San Diego, CA	Represented by	Hartman, Bart Attn: Elizabeth Molina 1600 Pacific Highway, Room 152 San Diego, CA 92101-2475
Creditor	Credit Research & Trading LLC	Represented by	Axon, Michael S. Credit Research & Trading LLC One Fawcett Place, 3d Floor Greenwich, CT 06830
Creditor	Curry, Michael & Tracy	Represented by	Wayne, Wendy L. Gonsalves & Kozachenko 47460 Fremont Boulevard Fremont, CA 94538
Creditor	DACA V, LLC	Represented by	Justus, Howard 2120 W. Washington Street San Diego, CA 92110
Creditor	DeBellis, Robert J.	Represented by	Yoder, James S. Tighe, Cottrell & Logan, P.A. First Federal Plaza, Suite 500 P.O. Box 1031 Wilmington, DE 19899
Creditor	Embassy Vacation Resorts Suites, Inc.	Represented by	Bloom, Mark D. Chipman, William E., Jr. Counihan, Victoria Cousins, Scott D. Worton, Linda Greenberg Traurig, P.A. The Brandywine Building 1000 West Street Wilmington, DE 19801
Creditor	Embassy Vacation Resorts, Inc.	Represented by	Bloom, Mark D. Chipman, William E., Jr. Greenberg Traurig, P.A. The Brandywine Building 1000 West Street Wilmington, DE 19801

Party	Client	Role	Attorney
Creditor	F & D Reports	Represented by	Kaye, William 310 E. Shore Road, Suite 304 Great Neck, NY 11023
Creditor	F & M National Bank	Represented by	Nord, Michael G. Gebhardt & Smith, LLP World Trade Center 401 E. Pratt Street, 9 th Floor Baltimore, MD 21202
Creditor	Falcon Land Co., LLC	Represented by	Woodruff, Samuel M. Murphy & Posner, LLP 3200 E. Camelback Road, Suite 300 Phoenix, AZ 85018
Creditor	Finova Capital Corporation	Represented by	Babbitt, Susan Danko, Howard A. Donnelly, Philip A. Steiner, Patricia H. 4800 N. Scottsdale Road Scottsdale, AZ 85251
			Boysaw, Marsha A. Menyuk, Eric Pelliccioni, Daniel M. Stern, Charles M. Katten, Muchin, Zavis 1999 Avenue of the Stars, Suite 1400 Los Angeles, CA 90067-6042
			Kremen, Richard M. Piper Marbury Rudnick & Wolfe, LLP 6225 Smith Avenue Baltimore, Maryland 21209-3600
			Kuhns, Joyce A. Saul, Ewing, Weinberg & Green 100 South Charles Street Baltimore, MD 21201
Creditor	First Union National Bank	Represented by	Post, James H. Smith, Hulsey & Busey 1800 First Union Bank Tower 225 Water Street Jacksonville, FL 32202
Creditor	Florida DBPR	Represented by	Miller, Eric H. DBPR 1940 Monroe Street Tallahassee, FL 32399-2202

Party	Client	Role	Attorney
Creditor	Franklin Equity Leasing Co.	Represented by	Vander Linden, Lance J. Brice, Vander Linden & Wernick, P.C. 9441 LBJ Freeway, Suite 350 Dallas, TX 75243
Creditor	General Electric Capital Corp.	Represented by	Kye, Matthew F. Oppenheimer Wolff & Donnelly LLP The Chrysler East Building 666 Third Avenue, Suite 1900 New York, NY 10017-4011 Spence, Adam K. K. Donald Proctor, P.A. 102 W. Pennsylvania Avenue, Suite 505 Towson, MD 21204
Creditor	Greenwich Capital Financial Products, Inc.	Represented by	Sathy, Anup Sprayregen, James H. M. Kirkland & Ellis 200 E. Randolph Drive, Suite 6100 Chicago, IL 60601
Creditor	Greenwich Capital Markets, Inc.	Represented by	Anderson, John C. Esposito, James M. 600 Steamboat Road Greenwich, CT 06830
Creditor	Gulf Group Holdings	Represented by	Politano, Jonathon 999 Brickell Bay Drive, Suite 1801 Miami, FL 33131
Creditor	Howard Hughes Corporation, The	Represented by	Cahlan, John 10000 W. Charleston Blvd. Suite 200 Las Vegas, NV 89135-1004
Creditor	Hughes, Gary L.	Represented by	Maidman, Bret A. Lewis and Roca, LLP 40 North Central Avenue Phoenix, AZ 85004
Creditor	Huntsinger & Jeffer, Inc.	Represented by	Spiro, David K. Cantor, Arhema & Edmonds, P.C. 823 E. Main Street, 15th Floor P.O. Box 561 Richmond, VA 23218-0561
Creditor	Imperial Premium Finance, Inc.	Represented by	Perrell, Joel L., Jr. Miles & Stockbridge, P.C. 10 Light Street Baltimore, MD 21202

Party	Client	Role	Attorney
	Internal Revenue Service Insolvency Division 31 Hopkins Plaza, Room 1150 Baltimore, MD 21201	Represented by	Internal Revenue Service Insolvency Division 31 Hopkins Plaza, Room 1150 Baltimore, MD 21201
Creditor	IOS Capital, Inc. 1738 Bass Road P.O. Box 9115 Macon, GA 31208	Represented by	Dominy, Rosa Bankruptcy Administration IOS Capital, Inc. 1738 Bass Road P.O. Box 9115 Macon, GA 31208
Creditor	KPT Mortgage, LLC	Represented by	Donhauser, Linda Miles & Stockbridge, P.C. 10 Light Street Baltimore, MD 21202 Westbrook, Margaret R. Kennedy, Covington, Lobdell & Hickman, LLP Two Hannover Square, Suite 1900 434 Fayetteville Street Mall Raleigh, NC 27602-1070
Creditor	Kane, Joel S.	Represented by	Daneman, David Simpson, Lori S. Bishop, Daneman & Reif, P.A. Suite 500 2 N. Charles Street Baltimore, MD 21201
Creditors	Kuperman, Samuel and Marjorie	Represented by	Baron, A. Frank Baron, Sar, Goodwin, Gill & Lohr 750 Pierce Street P.O. Box 717 Sioux City, IA 51102
Creditor	LaSalle National Bank Association	Represented by	Weiss, John Robert Katten, Muchin & Zavis 525 W. Monroe Street Chicago, IL 60661
Creditor	Magten Asset Management Corporation	Represented by	Embry, Talton R. 35 E. 21 st Street New York, NY 10010 Bussel, Daniel J. Gura, Jonathan G. Klee, Kenneth N. Klee, Tuchin, Bogdanoff & Stern, LLP 1880 Century Park East, Suite 200 Los Angeles, CA 90067

Party	Client	Role	Attorney
Creditor	Matrix Funding Corp.	Represented by	Almy, Monique D. Ober, Kahler, Grimes & Shriver 120 E. Baltimore Street Baltimore, MD 21202-1643
	Miami Dade County Bankruptcy Unit	Represented by	Kent-Gardner, Robin 111 N. W. First Street, Suite 2360 Miami, FL 33128-1995
Creditor	Missouri Department of Revenue	Represented by	Ginther, Steven A. General Counsel's Office 301 W. High Street, Room 670 P.O. Box 475 Jefferson City, MO 65105-0475
Creditor	Moody's	Represented by	Belmonte, Christopher Statterlee, Stephens, Burke & Burke, LLP 230 Park Avenue New York, NY 10169
Creditor	NASCAR	Represented by	Bartlett, Lawrence Crotty & Bartlett, P.A. 1800 W. International Speedway Blvd. Building 2, Suite 201 Daytona Beach, FL 32114
			Thames, Richard R. Stutsman & Thames, P.A. 121 W. Forsyth Street, Suite 600 Jacksonville,FL 32202
Creditor	New Plan Factory Malls, Inc.	Represented by	Crystal, Joel F. 1120 Avenue of the Americas, 12th Floor New York, NY 10036
Creditor	Norwest Bank Minnesota, N.A.	Represented by	Barbarosch, Craig A. Minteer, Daniel C. Pillsbury, Madison & Sutro, LLP 650 Town Center Drive, 7th Floor Costa Mesa, CA 92626
			Wichowski, Stephanie Reed, Smith, Shaw & McClay, LLP 1301 K Street, N.W. Suite 1100, East Tower Washington, DC 20005
			Wilkinson, Gavin Norwest Center Sixth & Marquette Minneapolis, MN 55479-69

Party	Client	Role	Attorney
Creditor	NTAC	Represented by	Beal, Matt E. Lowndes, Drosdick, Doster, Kantor & Reed P.O. Box 2809 Orlando, FL 32802
Creditor	Official Committee of Unsecured Creditors	Represented by	Melwani, Vivek Scheler, Brad Fried, Frank, Harris, Shriver & Jacobson One New York Plaza New York, NY 10004 Sher, Joel I. (local counsel)
			Shapiro, Sher & Guinot 36 S. Charles St., Suite 2000 Baltimore, MD 21201
Creditor	Oracle Corporation	Represented by	Daley, Dorian , Managing Counsel 500 Oracle Parkway, M/S 5op7 Redwood City, CA 94065
Creditor	Pacific Ridge Land II	Represented by	Clark, Darrell W. Morrison & Hecher, LLP 1150 18 th Street, N.W. Suite 800 Washington, DC 20036
Creditor	Penco, Inc. Glenstone Lodge	Represented by	Eubanks, Barry W. The Scott Law Group 100 E. Main Street, Suite 400 Sevierville, TN 37862
Creditor	Promus Hotels, Inc.	Represented by	Bloom, Mark D. Chipman, William E., Jr. Greenberg Traurig, P.A. The Brandywine Building 1000 West Street Wilmington, DE 19801
Creditor	Regen Capital I, Inc.	Represented by	Herskowitz, Elliott H. P.O. Box 626 Planetarium Station New York, NY 10024-0540

Party	Client	Role	Attorney
Creditor	Resort Condominimums International, LLC	Represented by	Garten, Alan F. M. Fedder and Garten, P.A. 36 South Charles Street 2300 Charles Center South Baltimore, MD 21201-3177
			Wenzel, Mark R. Krieg, Devault, Alexander & Capehart, LLP One Indiana Square, Suite 2800 Indianapolis, IN 46204-2017
Creditor	Resort Initiative, Inc.	Represented by	Kuenzi, Andrew 1015 Monaco Parkway Denver, CO 80220
Creditor	Ridge Tahoe Property Owners' Association	Represented by	Hartman, Jeffrey L. 419 West Plumb Lane Reno, NV 89509
Creditor	RLI Insurance Company	Represented by	Pike, Patrick M. Goldberg, Pike & Besche, P.C. Two E. Fayette Street, 2 nd Floor Baltimore, MD 21202
Creditor	Romac International, Inc.	Represented by	Whaley, Robert D. Whaley, Letteer & Mock, P.C. 3030 LBJ Freeway, Suite 1630 Dallas,TX 75234-7779
Creditor	Routt County, Colorado	Represented by	Longson, Sarah Rubenstein, Howard A. Adelberg, Rudow, Dorf, Hendler & Sameth, L.L.C. 600 Mercantile Bank & Trust Building 2 Hopkins Plaza Baltimore, Maryland 21201-2927
Creditor	San Luis Bay Timeshare Association, Inc.	Represented by	Broker, Jeffrey Broker & Associates 400 N. Tustin Avenue, Suite 401 Santa Ana, CA 92705
			Neuland, Richard Neuland, Nordberg & Andrews 22502 Avenida Empresa Rancho Santa Margarita, CA 92688
Creditor	Schaller Construction Co.	Represented by	Kobbe, C. Kevin Piper, Marbury, Rudnick & Wolfe, LLP 6225 Smith Avenue Baltimore, MD 21209

Party	Client	Role	Attorney
Creditor	Scherer Development and Property Management, Inc.	Represented by	Greenblatt, Gary R. Mehlman & Greenblatt, LLC 1838 Green Tree Road, Suite 360 Baltimore, MD 21208
Creditor	Scott Robins Construction, Inc.	Represented by	Berlowitz, Jeffrey S. Russin, Peter D. Meland & Russin, P.A. 2420 First Union Financial Center 200 S. Biscayne Blvd. Miami, FL 33131
			Hagen, Randall L. Ober, Kaler, Grimes & Shriver 120 E. Baltimore Street Baltimore, MD 21202-1643
Creditor	Scott Interiors	Represented by	Kemmer, Melissa McGuire, Woods, Battle & Boothe 3700 Bank of America Plaza 101 S. Tryon St. Charlotte, NC 28280
	Securities & Exchange Commission 3475 Lenox Road N.E. #1000 Atlanta, Georgia 30326-1232	Represented by	Berman, Michael A. 450 Fifth Street, N.W. (Mail stop 6-6) Washington, DC 20549
Creditor	Societe Generale	Represented by	Hallam, William L. The World Trade Center, 9 th Floor 401 East Pratt Street Baltimore, MD 21202
			Luskin, Michael Luskin, Stern & Eisler, LLP 330 Madison Avenue, 34th Floor New York, NY 10017
Creditor	Sorrentino, Peter and Nancy	Represented by	Nugent, James M. Harlow, Adams & Friedman, P.C. 300 Bic Drive Milford, CT 06460
Creditor	South Carolina Department of Health and Environmental Control	Represented by	Wells, E. Katherine Office of General Counsel SC DHEC 2600 Bull Street Columbia, SC 29201
Creditor	Stafford in Stafford v. Poipu Resort Partners, et. al. Haw. Civ. No. 99-2566-07VLC	Represented by	Cox, S. Barton, Jr. Pauhai Tower, Suite 1250 1001 Bishop Street Honolulu, HI 96813

Party	Client	Role	Attorney
	State of Tennesee	Represented by	Ayers, Kathleen A. Office of The Attorney General Bankruptcy Unit Cordell Hull Building, 2 nd Floor 425 Fifth Avenue North Nashville, TN 37243-0489
Creditor	State Street Bank & Trust Company	Represented by	Darwin, Amanda D. Hamblett, Frank S. Peabody & Arnold, LLP 50 Rowes Wharf Boston, MA 02110
Creditor	Stellapark, Inc.	Represented by	Walker, Irving E. Miles & Stockbridge, P.C. 10 Light Street Baltimore, MD 21202
Creditor	Stellasol, Inc.	Represented by	Walker, Irving E. Miles & Stockbridge, P.C. 10 Light Street Baltimore, MD 21202
Creditor	Stolpmann Plumbing	Represented by	Kroop, Richard I. Kroop & Scheinberg, P.A. 420 Lincoln Road, Suite 512 Miami Beach, FL 33139
Creditor	Sunterra Investment Bankers	Represented by	Rubin, Mark Chanin Capital Partners, LLC 12 East 49th Street, 14th Floor New York, NY 10017

Party	Client	Role	Attorney
Debtor	Sunterra Corporation 1781 Park Center Drive Orlando, FL 32835	Represented by	Abrams, Marc Trepper, Myron Uzzi, Gerard Willkie, Farr & Gallagher 787 Seventh Avenue New York, NY 10019-6099
			Fletcher, Martin T. Whiteford, Taylor & Preston, L.L.P. Seven Saint Paul St., #1400 Baltimore, MD 21202 (410) 347-8737
			Michel, Sandy Sunterra Corporation 1781 Park Center Drive Orlando, Florida 32835
			Nussbaum, Paul M. Whiteford, Taylor & Preston, L.L.P. Seven St. Paul St., #1400 Baltimore, MD 21202 (410) 347-8700
			Rose, Leo III Schreeder, Wheeler & Flint, LLP 127 Peachtree Street, N.E. Atlanta, GA 30303
	Sunterra's Accountants	Represented by	Bentley, AI KPMG LLP 9921 Covington Cross Drive, Suite 105 Las Vegas, NV 89144
Creditor	Tennessee Department of Labor & Workforce Development	Represented by	Summers, Paul G. c/o TN Attorney General's Office, Bankr. 425 Fifth Avenue North, 2 nd Floor Nashvlle, TN 37243
Creditor	Threshold Consulting Services, Inc.	Represented by	Baer, Marc H. Waldman, Grossfeld, Appel and Baer, P.A. 10706 Reisterstown Road, Suite 4 Owings Mills, MD 21117
	U.S. Trustee		Moore, Karen H. Neal, Mark Office of the U.S. Trustee 300 West Pratt Street, Suite 350 Baltimore, MD 21201

Party	Client	Role	Attorney
Creditor	Union Bank of California, NA	Represented by	Grochal, Alan M. Tydings & Rosenberg 100 E. Pratt Street 26th floor Baltimore, MD 21202
			Peitzman, Lawrence Weg, Howard Peitzman, Glassman & Weg, LLP 1801 Avenue of the Stars, Suite 1225 Los Angeles, CA 90067
Creditor	Various Mortgage Note Holders	Represented by	Wiles, Michael E. Debevoise & Plimpton 875 Third Avenue New York, NY 10022
Creditor	Various Shareholders	Represented by	Reeves, Ross C. Willcox & Savage, P.C. 1800 Bank of America Center One Commercial Place Norfolk, VA 23510-2197
Creditor	VTSOA	Represented by	Holmes, Peter S. Miller Nash, LLP 601 Union Street, Suite 4400 Seattle, WA 98101-2352
Creditor	Wells Fargo Corporate Trust	Represented by	Wickouski, Stephanie Arent, Fox, Kintner, Plotkin & Kahn, PLLC 1050 Connecticut Avenue, N.W. Washington, DC 20036-6395
Creditor	WK Investors, LLC	Represented by	Devan, Deborah H. Neuberger, Quinn, Gielen, Ruben & Gibber, P.A. One South Street, 27 th floor Baltimore, MD 21202-3282

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